

## TAILLESS AEROPLANE MAY RIVAL WRIGHT'S

New Control Arrangements Said  
to Obviate "Basic Patent"  
Royalties Difficultly.

### VERTICAL FINS ARE USED

Preliminary Trial of Boland  
Machine to Be Made From  
Newark To-day.

A Boland aeroplane, operated without rudders, ailerons or warping planes, said to be the only machine not infringing on patents owned by Orville Wright, will be flown from the Boland Aeroplane and Motor Company's plant in Newark early this morning, with W. Leonard Bonny as pilot.

This will be a preliminary trial trip, and if successful a trial will be arranged for the United States army aviation authorities. The machine is called the Boland Tailless Military Air Scout. It is generally understood among aviators and inventors that if there is any machine in this country that does not infringe on the Wright patents, that machine is the one built by the Boland company; many inventors, however, do not believe it is possible to construct a machine that will not infringe.

The Boland company claims its patents are basic, and announces it is ready to license aviators and to assure them absolute protection. The machine has what its inventors call a "jib control," which takes the place of the ailerons on the Wright type.

### Uses Two Vertical Fins.

This control consists of two vertical fins, one at each end of the plane, which the inventor says will bring the machine about faster and in a smaller space than the device of the Wrights.

Ingles M. Upperson, president of the Detroit Cadillac Motor Car Realty Company of New York, who is interested in the Boland company, said yesterday:

"We do not intend to pay any royalties to Orville Wright or to anybody else. Our patents are basic, and we are now ready to license fliers and to guarantee them protection. We are going right ahead and will build our machine."

"The attitude of the Wrights has kept out foreign machines from the United States and has held aviation back. Others have laid down their lives in the development of the ideas that made the Wright patents possible and Orville Wright is now reaping the benefit. If it had not been for the manufacturing work of Glen H. Curtiss America would not be on the aviation map to-day."

### 5 Americans Enter Bennett Race.

It looks as though America would have three entries in the Coupe Internationale d'Aviation, to be held in France late in September. The Aero Club of America called two entries, and the Aero Club of France called two. The full number of entries America is entitled to. Yesterday was the last day for sending in entries and although it is assured that three Americans will fly there the Aero Club wanted to be on the safe side.

A cable came to the Aero Club yesterday asking that one entry be held for Charles T. Weymann, who won the event for America when it was held in England in 1911. Grover C. Bergdoll will also enter the race, according to the following telegram received at the Aero Club last night:

"Alan R. Hawley, President Aero Club of America."

"Grover C. Bergdoll of the Aero Club of Pennsylvania is having a specially constructed aeroplane built by the Wright Company for the next Gordon Bennett race. Kindly have reservation made so that he can be entered as a member of the team for the United States."

"C. P. Wynne."

"President Aero Club of Pennsylvania."

"The following wire was received from Mr. Bergdoll:

"You advance entry fee and make entry at once and I will send you check in a few days."

### \$139,964,333 IN NAVAL BILL.

House Minority Report Says Measure is "Extravagant."

WASHINGTON, Feb. 28.—The naval bill authorizing an appropriation of \$139,964,333 for maintenance and extension in the naval service in the fiscal year beginning July 1, 1914, was formally reported to the House to-day. It authorizes the construction of two battleships, six torpedo boat destroyers, one seagoing submarine, three coast defense submarines and four small torpedo boats.

This building programme involves a total expenditure of \$43,000,000. The bill appropriates \$139,964,333 for the fiscal year. Each battleship provided for will cost at least \$15,000,000.

The three coast defense submarines are to be stationed on Pacific coast and the four small torpedo boats on the Gulf coast.

In a minority report filed by Representative Witherspoon of Illinois and Hensley of Missouri, the proposed expenditures are denounced as "extravagant." They argue that the present, or prospective, war warrants additions to the battleship fleet.

### INCOME TAX CAUSES SUIT.

Mrs. Milton Files Action Here as Result of New Law.

A suit has been brought in the Supreme Court as a result of the income tax law by Mrs. Ellen Fink Milton for an injunction restraining the United Trust Company from filing a return to the Commissioner of Internal Revenue of moneys paid to her during the year 1913 from a trust fund created under the will of her father, Albert Fink, who died in 1897.

Henry W. Jessup, counsel for Mrs. Milton, said that he had examined the income tax law and had consulted other attorneys and had found that a return made by Mrs. Milton as to the amount of her income under the trust was not sufficient, and that if the trust company also made a return it would expose her to litigation.

Mrs. Jessup said that the return by the trust company was wholly unnecessary, and that he understood that the trust company insisted on making it "under the stress of certain rulings" the exact purpose of which is unknown to the plaintiff, but which rulings have not the force of an adjudication.

"It is a matter of common knowledge that these rulings of the Treasury Department are always made in favor of the Government for the purpose of reaching and taxing everything in sight," the lawyer added.

### ELLIAN ON A HONEYMOON.

Mrs. Moore Tells Reporters It Is Husband's First One.

Ellian Russell called yesterday by the United Fruit steamship Calamara on her first Antilles honeymoon. She has had a honeymoon in the Caribbean Sea.

Alexander Moore, her husband, said it was their first real honeymoon, but the *Ellian* edited the copy to read "his honeymoon."

## INCOME TAX JAM IS NATIONWIDE

Continued from First Page.

half holiday for the employees was suspended. When the office closed to-night until Monday, 25,000 schedules had been filed. The big tax assessment of the day was that of the International Harvester Company and its subsidiary corporation. According to reports the largest income scheduled exceeds \$750,000, and it is figured out that the tax will be \$42,500. A dozen or more schedules showing incomes of from \$250,000 to \$500,000 have been filed, according to report.

The big surprise of the flood of the schedules is that it reveals a large number of unknown rich. Persons whose names are strange in the city's financial circles are filing schedules showing incomes of \$10,000, \$15,000, \$20,000 and even \$50,000. There are hundreds of the "unknowns."

### PENNSYLVANIA RETURNS.

Estimated Tax in First District Is \$2,000,000.

PHILADELPHIA, Feb. 28.—In Collector Lederer's district, the first Pennsylvania, comprising the counties of Philadelphia, Chester, Delaware, Montgomery, Berks, Bucks, Lehigh and Schuylkill, and having about 25,000 persons with taxable incomes, about 15,500 have already made returns. The district has a total population of 2,500,000.

Returns are not counted. They are weighed, forty-nine returns to a pound. About 1,200 returns came in yesterday. Collector Lederer will venture no guess as to the total amount of taxable wealth in the district, although he does estimate that the income tax from persons and corporations will amount to \$2,000,000.

About 5,200 corporations out of a total of 7,500 in this district have made returns. Altogether about 75,000 blanks have been sent out.

Pittsburg, Feb. 28.—C. G. Lawell, Collector of Internal Revenue for the Pittsburgh district, received to-day a telegram from the Treasury Department in Washington directing him to give out no information regarding returns from the income tax.

It is estimated that 12,000 returns by individuals and 5,000 by corporations will have been filed by the Collector's office close Monday night. More than 8,000 returns have been filed by individuals and 6,000 by corporations.

### 17,000 FILED IN BOSTON.

Four Thousand Returns Are Made in a Day.

Boston, Feb. 28.—When the office of Collector Mailey closed early this afternoon, approximately 17,000 income tax statements had been filed on behalf of individuals and corporations in Massachusetts.

Mr. Mailey was unable to say what amount of wealth these statements represented or what the total tax would be, no figures having been computed.

When the office closed yesterday exactly 13,296 statements had been filed and to-day about 4,000 more came in. It is expected that many more will reach the office before 4:30 o'clock Monday afternoon, the time limit for filing.

The collector's office has been crowded for two weeks, from 2,000 to 3,000 persons going there daily to get blanks as well as information.

### \$3,000,000 IN MISSOURI.

That's Estimated Total Expected in St. Louis District.

ST. LOUIS, Feb. 28.—Income taxes apportioned \$2,225,000 will be paid on the returns already in for the St. Louis district, according to one estimate by Internal Revenue Collector Daly, who expects February returns to raise the aggregate to \$3,000,000.

Approximately 6,000 taxable individuals have not been heard from. About 1,500 corporations have failed to make returns. Of these 200 got an extension of thirty days.

The total amount that the Government will receive in St. Louis from individual tax returns is estimated at \$1,200,000 and from corporations about \$1,800,000.

Not more than 5 per cent. of the returns of corporations are defective. Collector Daly said, in regard to individual returns about 30 per cent. are defective. The principal mistake is that the individuals believe they must make returns on their incomes from January 1, 1913.

### GOOD HAUL IN CALIFORNIA.

State Has High Percentage of Men With Taxable Incomes.

SAN FRANCISCO, Feb. 28.—The income tax returns show that California has an exceptionally high percentage of men with taxable incomes.

In the northern district alone, embracing all counties north of the Tehachapi, 435,000 men are reported to be working. Were sent out. The estimated total of returns by the time registration ends Monday midnight is 20,000. This gives California approximately one man in 120 with a taxable income.

The Treasury Department estimated the total number of returns in the country at 435,000, or about one-half of one per cent. of the population.

With southern California included it is probable that California's returns will be 1 per cent. of the State's population.

Collector of Internal Revenue Joseph J. Scott has not yet received the reports from the branch offices at Sacramento, Stockton, Fresno and Oakland, but there is a big rush through the mails to-day, which will probably continue till Monday night.

### WILSON'S STATEMENT NOT IN.

Must File It in Baltimore, Which Has 17,000 Returns.

BALTIMORE, Feb. 28.—Collector Hanna has received income tax statements from 13,000 individuals and 6,000 corporations. As the Baltimore district takes in the District of Columbia there will be returns from the Government officials, including the President, his Cabinet, members of Congress and army and navy officers.

The President has not yet filed his statement. The bulk of President Wilson's private income, aside from his official salary, is from royalties on his books. Recent sales of his "History of the American People" and "The New Freedom" are believed to have been large.

Collector Hanna wrote to Secretary Tumulty early in the week offering to be on hand to make any explanations desired and enclosing the necessary forms. As Secretary Tumulty did not take up the matter until this morning there will remain only Monday in which to file the returns.

Hundreds of wealthy Americans residing all over the world have sent in their statements here, or rather they were sent here by the Commissioner of Internal Revenue, to whom they had been mailed.

Because of instructions sent out by Commissioner Hanna the Collector of Internal Revenue here declined to give out any information bearing on the statements. It is understood, however, that Washington will furnish the largest number of individual taxpayers whose for-

## 7,000 REPORTS IN GEORGIA.

Further Information Is Refused by Federal Officials.

ATLANTA, Ga., Feb. 28.—Except announcing that the income tax returns for Georgia, individual and corporate, aggregate 7,000, the Federal officials here absolutely refuse to give out any information. They have been advised from Washington that it is a misdemeanor to give out any information about the income tax returns.

The books will not close in Georgia until Monday night.

### PUT IN CLOTHES BASKETS.

Returns Are Thus Shoved Away by Collector at Tacoma.

TACOMA, Wash., Feb. 28.—Washington and Alaska income tax returns are piled in large clothes baskets soon after being received at the Federal building. Yesterday's returns filled four clothes baskets.

Errors are so frequent that a long time will be required to straighten out the muddle. Collector David Williams says the returns of many business men "are greatly garbled and distorted," though no attempts to defraud have been found.

### MANY CORPORATIONS SILENT.

Only 3,500 of 4,000 in Rhode Island and Connecticut Report.

HARTFORD, Conn., Feb. 28.—Because of instructions from Washington Collector James J. Walsh was not permitted to give out any data regarding the collection of the income tax. He will keep open his offices in the district, which comprise Connecticut and Rhode Island, until midnight Monday.

It is learned that only about 7,000 individual reports have been filed. Of the 6,000 corporations in the district about 3,500 have filed returns.

The office, regarding the telegraphic instructions, acknowledges itself unable for several days to approximate the amount of the tax collected or the gross wealth on which the assessments are based.

### 8,500 RETURNS IN NEWARK.

Of This Number About 6,000 Are From Individuals.

NEWARK, N. J., Feb. 28.—It is estimated that more than 8,500 individuals and corporations have filed income tax returns in the office of the Internal Revenue Collector for the Fifth district, which takes in eleven counties.

Of the total number of returns filed about 6,000 are from individuals and the balance from corporations and by fiduciary agents. Between 800 and 1,000 persons filed statements to-day.

Information regarding the wealth represented in the returns is not obtainable. A telegram received from Commissioner of Internal Revenue Osborn requested that figures be sent to him by next Wednesday. According to Chief Deputy Collector E. Allen Smith it will be at least a month before this can be done.

When the estimates were first made in Newark it was figured that 8,000 individuals and about 7,000 corporations would make their returns to the local office. Of this number about 4,300 persons living in Newark but having business in New York filed their returns in New York, which is allowable.

Mr. Smith further said that many returns were accompanied by check to cover the tax, but as the payment of the tax is not due until June 30 the checks are being returned. The tax is payable any time after March 3.

### ALBANY GETS 10,000.

J. D. Rockefeller's Returns Expected, but Not Received.

ALBANY, Feb. 28.—The number of income tax returns filed in the Fourteenth district, which centres at Albany and extends from the Bronx to Canada and from Utica to the present, in Massachusetts State lines, is far below expectations. It is reported, although about 10,000 were sent in.

The officials in charge say that hundreds of the returns were made without names. The officials have decided not to file persons not recorded if the unsigned blanks are identified.

John D. Rockefeller, who has a residence at Tarrytown, was expected to file return but did not. Vincent Astor of Rhinecliff and other wealthy men with homes along the Hudson River were also expected to send in their reports here, but whether they did or not cannot be learned.

Of the 10,000 returns filed half of them are inaccurately filled out and must be sent back.

Great secrecy is maintained at the local office under instructions from Washington. The Albany office will remain open until midnight Monday to receive returns.

### 7,000 RETURNS AT ROCHESTER.

Number Is Expected to Reach 8,000 by To-morrow.

ROCHESTER, Feb. 28.—Figures on the income tax from this district of the Internal Revenue Department will not be ready until Tuesday at the earliest, according to Collector A. D. Sanders. It is estimated that nearly 8,000 will have filed returns before Monday afternoon.

This district includes fourteen counties and also the city of Buffalo. At the close of business this afternoon it was estimated more than 7,000 returns had been filed. The office will be kept open until midnight on Monday. Collector Sanders declined to give out any estimates.

### 5,000 RETURNS AT SYRACUSE.

Few Errors Are Discovered by the Clerks.

SYRACUSE, Feb. 28.—The office of the internal revenue collector for this district, where an extra duty force of 100 men, was flooded to-day with income tax returns. The office has been open from early morning until 6 o'clock in the evening.

About 5,000 returns, the number expected, have been returned. The office will be kept open until 5 o'clock Monday afternoon for additional returns.

According to the Collector there have been no estimates made of the total in the income and franchise tax returns. Few errors have been discovered by clerks.

### MAY TAX FORD ON \$6,000,000.

Returns in the Detroit District Are Disappointing.

DETROIT, Feb. 28.—It is estimated that Henry Ford, the automobile manufacturer, will be taxed on an income of more than \$6,000,000. Mr. Ford will be the largest Federal income taxpayer in this district.

Up to Friday night the income tax reported in this district amounts to only \$120,000. So far only 3,000 returns have been made. The officials figured that the returns would be between 7,000 and 8,000.

Other articles bearing on the features of the income tax law, its possibilities and ramifications and its prospects as a revenue producer will be found in the Sixth section of this issue. One of these articles shows that the Treasury Department's actuaries expect the tax to yield \$100,000,000 a year. The total for the ten months taxable period in 1913 is estimated at \$87,500,000.

## BIG LOSSES FACED BY SUGAR REFINERS

Competition War Expected to Assume Acute Stage With Drop in Tariff.

### CONSUMER TO BENEFIT

Trade Riddles Theory of Scheme to Bolster Up American's Defence.

Sugar may take a further drop of 10 cents per 100 pounds to-morrow when the 25 per cent. reduction in the tariff goes into operation.

Such a drop, if it occurs, will not be commensurate with the reduction in the tariff. The new tariff will lower the price of raw sugar, duty paid, by 34 cents per 100 pounds.

The cutthroat competition among the refiners in the past five or six months has already discounted much of this reduction.

The surprising statement was made by one of the leading men in the sugar trade yesterday that he would not be surprised if instead of declining further the price of refined sugar advanced on the cut in the tariff.

This highly anomalous result, he said, was perfectly possible on the ground that the effect of reduction may have been heavily overestimated and the market put in a much underpaid condition.

Heavy buying of refined sugars by wholesale and retail dealers, the candy factories, grocers and canning factories may begin immediately on the strength of the general belief in a drop in price. Dealers and large users of sugar have their supplies down to scraping bottom. They have purposely held off to await the lowest prices that they expected would come with the tariff.

### Might Defeat Purpose.

It was said yesterday by one of the foremost sugar authorities that the covering of this "short interest" in the sugar trade may buoy the price of refined sugar to an advance on its present level of 2.92 cents.

The highly interesting spectacle would then be presented of higher prices accompanying the Administration's effort through tariff slashes to reduce the cost of living. The effect naturally of a rush of buying in advancing prices would only be temporary, higher prices reducing the volume of buying.

The general opinion held by brokers and dealers in sugar yesterday, however, was that a further small recession in the price of refined sugar will result, even though most of the 34 cent reduction in the tariff is already reflected in the price of the refined article as the result of intense competition.

The sugar trade is on edge watching the effect of the new conditions. The result will be of large importance both to the consumer and to the refiner.

### Refineries Losing Heavily.

The war among the refiners has brought the business recently to the point where refiners have been getting on the average only 23 to 40 cents a hundred pounds in the difference between the cost of the raw sugar and the refined product, whereas the cost of refining is from 60 to 65 cents. It was said by a high authority that at these figures the refiners are losing from 20 to 32 cents for every 100 pounds of sugar refined.

The difference between the price of raw and refined has been dropping steadily from the margin of 78 cents, which was the average in 1913, to from 23 to 40 cents at the present time.

The price of refined sugar yesterday was 2.92 cents a pound. The price of raw sugar, duty paid, was 3.38 cents a pound under the present tariff. At a net of 65 cents a hundred pounds to refine, the refiners were losing about 12 cents a hundred pounds.

The tariff to-morrow will bring the price of raw sugar, duty paid, down to 3.04 cents, leaving a margin of 88 cents per 100 pounds to the refiner, if the price of the refined product remains unchanged. It is the general belief in the sugar district, however, that a large refiner is planning to cut the price beginning to-morrow from the present 3.32 cents by gradual reductions. The price of 3.75 was named yesterday by an important sugar man as a point to which the decline might go.

Consumers to Benefit.

The point is made with great emphasis in most quarters of the sugar trade by producers, refiners and brokers that the consumer will get the benefit of every fraction of reduction made by the tariff.

The reason given is that there is real and intense competition among the refiners. No one company or group of companies, it is said, approaches a control or domination of the market. Price fixing is utterly out of the range of ability of any single company.

The rank and file in the sugar trade ridiculed the suggestion that the present war of competition might be a sham in which the American Sugar Refining Company before Monday afternoon would effect favorably the dissolution of the Government against it.

Few sugar men ventured to predict the future of the refiners if the price cutting continued. While it was pointed out that the big companies are very rich and can stand strenuous competition for a length of time, it was also intimated that some of the smaller refineries could not continue long to stand the pressure.

Low prices and severe competition as the final result of the tariff reduction on sugar have been predicted by Prof. Taussig, probably the most eminent tariff expert in the country.

### NEBRASKA'S GOOD SHOWING.

Returns Will Exceed the Number Estimated by Congress.

OMAHA, Neb., Feb. 28.—When the internal revenue office closed to-night, 6,400 income tax schedules had been filed and 900 more—all corporate schedules—will be filed Monday, making a total of 7,300 from this State.

When the income tax provision was enacted with having 6,000 who would pay an income tax. Of the 6,400 filed 5,000 are individuals and the remainder are corporation schedules.

Forty per cent. of individual schedules which have reached the collector are defective in some way, the most common error being for exemptions account of the marriage status.

The collector refused to place an estimate on the total of the schedules or of the tax which will be paid.

### RETURNS AT DENVER.

Big Falling Off From the Expected Number Is Reported.

DENVER, Feb. 28.—Approximately 2,500, or one-fourth of the 6,000 individual returns expected in the Colorado-Wyoming internal revenue district, have not filed income tax returns.

One of the 12,000 corporations only one-third have submitted statements. Collector Skinner refused to give out official figures, but from another source the above figures were obtained.

## STERN BROTHERS

Forty-second and Forty-third Streets, West of Fifth Avenue

MAILLARD'S Luncheon and Tea Room on the Fifth Floor

### The Annual March Sale of China, Glassware and Art Objects

Begins To-morrow (Monday) on the Fourth Floor, offering the finest productions of the world's most celebrated potteries, and workers in Glass, Marble and Bronze.

### At Extraordinary Concessions from Regular Prices

The unusually large assortments of China include open stock patterns, as well as the entire stock of

Rich English China, from Minton, Hammersley, Wedgwood, Doulton, Foley and Crown Sutherland Potteries; also Ginori, Limoges, Dresden, Bavarian, Carlsbad and Russian China Plates, Tea and Bouillon Cups and Saucers; also Richly Decorated Glassware, English and Swedish Rock Crystal and Cut Glass.

Exceptionally Artistic Bronze and Marble Statuettes, Busts, Groups, Porcelain Vases, Dutch Silver, Limoges Enamels, Miniatures and Jewel Boxes; Electroliers, including styles for Desks, Boudoirs and Dining Rooms; Imported and Domestic Lamp and Candle Shades.

### Spring Models in Women's Apparel

interpreting the more distinctive and exclusive modes, in the latest weaves and colors effects; models already established in favor at the Southern European resorts. The collection affords a wide range of selection from popular to high cost garments.

Tailored Suits, of the newest woolen fabrics, from \$21.50 upwards

Demi-Tailored Suits, many of silk and wool in combination, from \$29.75 upwards

One Piece Dresses, of Serge, showing the latest ruffle and bustle effect, 11.50 upwards

Coats, Wraps and Capes, for Dress, Street, Motor and Sport Wear, including a number of original French models, of the Spring season's smartest novelty materials, at \$12.50 to \$9.50

Afternoon Gowns, featuring plain and Pompadour Silks and Crepes, 15.50 upwards

Evening and Dancing Frocks, in effectively simple or elaborate models, from \$22.50 upwards

Separate Skirts, for practical and dress wear, in silk or woolen fabrics, \$5.00 upwards

Reproductions of high cost foreign model with short